

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 5TH MARCH, 2007 / 14TH PHALGUNA, 1928

WA.No. 505 of 2007

(AGAINST THE JUDGEMENT IN OP.10898/2003 Dated 08/03/2006)

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APPELLANT/PETITIONER:

ST.MARYS FORANE CHURCH,
CHALAKKUDY REPRESENTED BY ITS TRUSTEE
A.D.DAVIS, S/O. DEVASSY,
ALOOKARAN, CHALAKKUDY.

BY ADV. SRI.M.A.ABDUL HAKHIM
SRI.M.M.ABDUL AZIZ (SR.)
SRI.JYOTHISH.J.KALLINGAL

RESPONDENTS/RESPONDENTS:

1. TAHSILDAR, MUKUNDAPURAM TALUK,
IRINJALAKKUDA.
2. SECRETARY TO GOVERNMENT OF KERALA
LOCAL SELF GOVERNMENT (N) DEPARTMENT
SECRETARIAT, THIRUVANANTHAPURAM.

BY SPL.GOV.T.PLEADER FOR TAXES SRI.MATHEW.G.VADAKKEL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION
ON 05/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A.NO. 505 OF 2007

Dated this the 5th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

We find no error in the findings of the learned Single Judge.

2. The learned Single Judge has found that even though counsel for the petitioner contended that the Parish hall is used for various religious purposes, it is clear from the impugned order as also the findings of the Tahsildar that the building is let out on rent for marriage purposes and the exemption has to be considered on the basis of principal use. It is also found that the building constructed in this case is used to conduct marriages and parties on chargeable basis and therefore, is not entitled to exemption.

We concur with the views of the learned Single Judge. The writ appeal is dismissed.

**K.S.RADHAKRISHNAN,
Acting Chief Justice**

**M.N.KRISHNAN,
Judge**

Mbs/

DBA NO.

: -2- :

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

DBA NO.

:3:

J U D G M E N T

DATED:13-02-2007

DBA NO.

:-4:-